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## PART - VII

### GOVERNMENT OF MEGHALAYA

### ORDERS BY THE GOVERNOR

#### NOTIFICATION

The 28th February, 2007

**No.LL(B).9/2006/160**—The following Act passed by the Parliament and assent by the President of India and published in the Gazette of India Extra-Ordinary, Part II, Section I on the date indicated below is hereby republished for general information.

SI. No.	Name of Act	Act No. & year	Date of Publication in the Gazette of India.
1.	The Taxation Laws (Amendment) Act, 2007	Act No. 16 of 2007	28th March, 2007
2.	The Banking Regulation (Amendment) Act, 2007.	Act No. 17 of 2007	28th March, 2007.
3.	The National Tax Tribunal (Amendment) Act, 2007.	Act No. 18 of 2007	4th April, 2007
4	The National Institute of Pharmaceutical Education and Research (Amendment) Act, 2007.	Act No. 19 of 2007	4th April, 2007

#### THE TAXATION LAWS (AMENDMENT) ACT, 2007

(AS PASSED BY THE HOUSES OF PARLIAMENT)

AN

ACT,

*further to amend the Central Sales Tax Act, 1956 and the Additional Duties of Excise (Goods of Special Importance) Act, 1957.*

Be it enacted by Parliament in the Fifty-eighth Year of the Republic of India as follows:—

#### CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Taxation Laws (Amendment) Act, 2007.      Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

## CHAPTER II

### CENTRAL SALES TAX

Amendment of  
Section 6.

**2.** In the Central Sales Tax Act, 1956 (hereinafter in this Chapter referred to as the Principal Act), in Section 6, for sub-section (2), the following sub-section shall be substituted, namely:—

74 of 1956.

“(2) Notwithstanding anything contained in sub-section (1) or sub-section (1A), where a sale of any goods in the course of Inter-State trade or commerce has either occasioned the movement of such goods from one State to another or has been effected by a transfer of documents of title to such goods during their movement from one State to another, any subsequent sale during such movement effected by a transfer of documents of title to such goods to a registered dealer, if the goods are of the description referred to in sub-section (3) of Section 8, shall be exempt from tax under this Act:

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner and within the prescribed time or within such further time as that authority may, for sufficient cause, permit,—

(a) a certificate duly filled and signed by the registered dealer from whom the goods were purchased containing the prescribed particulars in a prescribed form obtained from the prescribed authority; and

(b) if the subsequent sale is made to a registered dealer, a declaration referred to in sub-section (4) of Section 8:

Provided further that it shall not be necessary to furnish the declaration referred to in clause (b) of the preceding proviso in respect of a subsequent sale of goods if,—

(a) the sale or purchase of such goods is, under the sales tax law of the appropriate State exempt from tax generally or is subject to tax generally at a rate which is lower than three per cent, or such reduced rate as may be notified by the Central Government, by notification in the Official Gazette, under sub-section (1) of Section 8 (whether called a tax or fee or by any other name); and

(b) the dealer effecting such subsequent sale proves to the satisfaction of the authority referred to in the preceding proviso that such sale is of the nature referred to in this sub-section.”.

Amendment of  
Section 7.

3. In Section 7 of the principal Act, in sub-section (2A), for the words, brackets, letter and figures “clause (a) of sub-section (4) of Section 8”, the words, brackets and figures “sub-section (4) of Section 8” shall be substituted,

Amendment of  
Section 8.

4. In section 8 of the Principal Act,—

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely :—

“(1) Every dealer, who in the course of inter-State trade or commerce, sells to a registered dealer goods of the description referred to in sub-section (3), shall be liable to pay tax under this Act, which shall be three per cent, of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of that State, whichever is lower:

Provided that the Central Government may, by notification in the Official Gazette, reduce the rate of tax under this sub-section.

(2) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (1), shall be at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of that State.

**Explanation.**—For the purposes of this sub-section, a dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.”;

(b) in sub-section (3), in the opening portion, for the words, brackets, figure and letter “The goods referred to in clause (b) of sub-section (1)”, the following shall be substituted, namely:—

“The goods referred to in sub-section (1),—”;

(c) for sub-section (4), the following shall be substituted, namely:—

“(4) The provisions of sub-section (1) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority:

Provided that the declaration is furnished within the prescribed time or within such further time as that authority may, for sufficient cause, permit.”;

(d) in sub-section (5), in clauses (a) and (b), the words “or the Government” and the words, brackets and figure “or sub-section (2)”, wherever they occur, shall be omitted.

**5.** In Section 9 of the Principal Act, in sub-section (1), in the proviso, in clause (a), for the words, letter, brackets and figures “clause (a) of sub-section (4) of Section 8”, the words, brackets and figures “sub-section (4) of section 8” shall be substituted.

Amendment of  
Section 9.

**6.** In Section 10 of the Principal Act, in clause (a), the words “certificate or” shall be omitted.

Amendment of  
Section 10.

**7.** In Section 10A of the Principal Act, in sub-section (2), in clause (a), for the words, letter, brackets and figures “clause (a) of sub-section (4) of Section 8”, the words, brackets and figures “sub-section (4) of Section 8” shall be substituted.

Amendment of  
Section 10A.

**8.** In section 14 of the Principal Act, clause (ix) shall be omitted

Amendment of  
Section 14.

### CHAPTER III

#### ADDITIONAL DUTIES OF EXCISE

58 of 1957

**9.** In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), section 4 shall be omitted.

Omission of  
Section 4.

**10.** In the Additional Duties of Excise Act, in the First Schedule, headings 2401, 2402 and 2403, and sub-headings and tariff items thereunder, and the entries relating thereto shall be omitted.

Amendment of First  
Schedule.

**11.** In the Additional Duties of Excise Act, the Second Schedule shall be omitted.

Omission of  
second Schedule.

**THE BANKING REGULATION (AMENDMENT) ACT, 2007****(AS PASSED BY THE HOUSES OF PARLIAMENT)****AN****Act,***further to amend the Banking Regulation Act, 1949.*

Be it enacted by Parliament in the Fifty-eighth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Banking Regulation (Amendment) Act, 2007.

Short title and commencement.

(2) It shall be deemed to have come into force on the 23rd day of January, 2007.

10 of 1949. **2.** In Section 24 of the Banking Regulation Act, 1949 (hereinafter referred to as the Principal Act),—

Amendment of Section 24.

(a) sub-sections (1) and (2) shall be omitted;

(b) for sub-section (2A), the following sub-section shall be substituted, namely:—

“(2A) A scheduled bank, in addition to the average daily balance which it is, or may be, required to maintain under Section 42 of the Reserve Bank of India Act, 1934 and every other banking company, in addition to the cash reserve which it is required to maintain under Section 18, shall maintain in India, assets, the value of which shall not be less than such percentage not exceeding forty per cent, of the total of its demand and time liabilities in India as on the last Friday of the second preceding fortnight as the Reserve Bank may, by notification in the Official Gazette, specify from time to time and such assets shall be maintained, in such form and manner, as may be specified in such notification.”;

2 of 1934.

(c) sub-section (2B) shall be omitted.

Amendment of Section 53.

**3.** In Section 53 of the principal Act,—

(i) in sub-section (1), the words and figures “or any of their branches functioning or located in any Special Economic Zone

established under the Special Economic Zones Act, 2005" shall be omitted;

28 of 2005.

(ii) in sub-section (2), in the opening portion, for the words, brackets and figure "A copy of every notification proposed to be issued under sub-section (1), shall be laid in draft before each House of Parliament", the following words, brackets and figures shall be substituted, namely:—

"A copy of every notification proposed to be issued under sub-section (1) relating to any banking company or institution or any class of banking companies or any branch of a banking company or an institution, as the case may be, functioning or located in any Special Economic Zone established under the Special Economic Zones Act, 2005 shall be laid in draft before each House of Parliament.".

28 of 2005.

Repeal and saving. **4.** (1) The Banking Regulation (Amendment) Ordinance, 2007 is hereby repealed

Ord. 1 of 2007.

(2) Notwithstanding the repeal of the Banking Regulation (Amendment) Ordinance, 2007, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Principal Act, as amended by this Act.

Ord. 1 of 2007.

**THE NATIONAL TAX TRIBUNAL (AMENDMENT) ACT, 2007****(AS PASSED BY THE HOUSES OF PARLIAMENT)****AN****Act,***to amend the National Tax Tribunal Act, 2005.*

Be it enacted by Parliament in the Fifty-eighth Year of the Republic of India as follows:—

**1. (1)** This Act may be called the National Tax Tribunal (Amendment) Act, 2007.

Short title and commencement.

**(2)** It shall be deemed to have come into force on the 29th day of January, 2007.

49 of 2005. **2.** In Section 5 of the National Tax Tribunal Act, 2005 (hereinafter referred to as the principal Act), in sub-section (5),—

Amendment of Section 5.

**(i)** the words “in consultation with the Chairperson” shall be omitted;

**(ii)** the following proviso shall be inserted, namely:—

“Provided that no Member shall be transferred without the concurrence of the Chairperson.”

Amendment of Section 6. **3.** In Section 6 of the principal Act, in sub-section (2), in clause (b), for the words “seven years”, the words “five years” shall be substituted.

Amendment of Section 13. **4.** In Section 13 of the principal Act, in sub-section (/), the words “or any person duly authorised by him or it” shall be omitted.

Repeal and saving. **5. (1)** The National Tax Tribunal (Amendment) Ordinance, 2007 is hereby repealed.

Ord. 3 of 2007.

**(2)** Notwithstanding the repeal of the National Tax Tribunal (Amendment) Ordinance, 2007, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Principal Act, as amended by this Act.

Ord. 3 of 2007.

**THE NATIONAL INSTITUTE OF PHARMACEUTICAL EDUCATION  
AND RESEARCH (AMENDMENT) ACT, 2007**

**(AS PASSED BY THE HOUSES OF PARLIAMENT)**

**AN**

**Act,**

*further to amend the National Institute of Pharmaceutical Education and Research Act, 1998.*

Be it enacted by Parliament in the Fifty-eighth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the National Institute of Pharmaceutical Education and Research (Amendment) Act, 2007.

Short title and commencement.

(2) It shall be deemed to have come into force on the 29th day of January, 2007.

**2.** In the National Institute of Pharmaceutical Education and

13 of 1998.

Research Act, 1998 (hereinafter referred to as the Principal Act), in Section 3, for clause (g), the following clause shall be substituted, namely:—

Amendment of Section 3.

‘(g) “Institute” means a National Institute of Pharmaceutical Education and Research established under sub-section (1) or sub-section (2A) of section 4;’.

Amendment of Section 4.

**3.** In the Principal Act, in Section 4,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) The Central Government may, by notification in the Official Gazette, establish similar Institutes in different parts of the country.”; (it) in sub-section (3),—

(A) for clause (d), the following clause shall be substituted, namely:—

“(d) the Secretary, Technical Education, Government of the State within which the Institute is situated, ex officio;”;

(B) after clause (j), the following clause shall be inserted, namely:—

“(ja) a representative of the Pharmacy Council of India;”.

Insertion of new  
Section 4A.

**4.** In the Principal Act, after Section 4, the following section shall be inserted, namely:—

Centres of Institute.

"**4A.** An Institute, with the prior approval of the Central Government, may, by notification in the Official Gazette, establish one or more centres in different locations within its jurisdiction.”.

Repeal and saving.

**5.** (1) The National Institute of Pharmaceutical Education and Research (Amendment) Ordinance, 2007 is hereby repealed.

Ord. 2 of 2007.

(2) Notwithstanding the repeal of the National Institute of Pharmaceutical Education and Research (Amendment) Ordinance, 2007, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Principal Act, as amended by this Act.

Ord 2 of 2007.

**E. M. DUNN**  
**Under Secretary to the Govt. of Meghalaya,**  
**Law (B) Department.**